

Cornell University Library

BOUGHT WITH THE INCOME
FROM THE

SAGE ENDOWMENT FUND

THE GIFT OF

Henry W. Sage

1891

A.94910

3/7/96

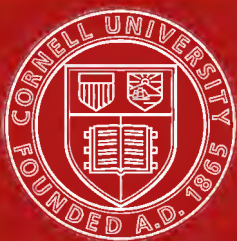
Cornell University Library
BV777 .F23

Why church property should not be taxed



3 1924 029 335 522

olin



Cornell University
Library

The original of this book is in
the Cornell University Library.

There are no known copyright restrictions in
the United States on the use of the text.

<http://www.archive.org/details/cu31924029335522>

church Christianity would do more for the University, and, through the University, for humanity, than all else. What Harvard needs is less religious atmosphere, for this the revered Doctor Peabody furnished so far as he could; but it does need more a great wind of vital Christianity,—a great wind of vital Christianity which Phillips Brooks was; one which shall search out all the intellectual, and ethical, and spiritual recesses of each student's being.

President Eliot is the first example in our time of a new type of university president. It is well that this example should be so magnificent. One can hardly help comparing this best representative of the new with the best representative of the old. This representative is President Hopkins. President Hopkins and President Eliot stand alike for virility, mighty personality, wisdom, comprehensiveness of plan, devotion to duty, and greatness of desire to benefit their fellow-men. But President Hopkins touched men as individuals; President Eliot touches them as a body. President Hopkins was first and last a teacher; President Eliot is first and last an administrator, a man of affairs, an executive. President Hopkins was concerned with men: President Eliot is concerned with means, measures, methods. President Hopkins avoided opposition by removing its causes, or melted opposition by the warmth of his character; President Eliot beats into pieces the icy blocks of opposition by the sheer blows of his mighty will. President Hopkins was distinguished for wisdom; President Eliot is distinguished for strength. The one was the more discreet; the other is the more fearless. President Hopkins elevated the moral and religious above the intellectual, or rather permeated the intellectual with the religious and moral; President Eliot emphasizes more the simple intellectual. President Hopkins began on the moral and religious basis, and so continued; with President Eliot the moral and religious basis has become more conspicuous with the passing years. President Hopkins's baccalaureate sermons treat of man's duty to God; President Eliot's farewells would relate—were they formally spoken—more to a man's doing his duty in this world. President Hopkins's teachings and counsels were religious; President Eliot's are more ethical. The like of President Hopkins we shall not soon see again: and may the need of trying to see one, who shall be sufficiently like and sufficiently unlike the present President of Harvard College to continue his work, be remote.

CHARLES F. THWING.

A. 94910

6561 E 73

WHY CHURCH PROPERTY SHOULD BE TAXED.

THE question of the taxation of church property in the United States is bound soon to become a question of great public concern, because it is already of grave importance.

The general theory of all just taxation is reciprocal service. Judge Cooley, in his "Law of Taxation," says:

"The protection of the government being the consideration for which taxes are demanded, all parties who receive or are entitled to that protection may be called upon to render the equivalent."

Making the state pay tribute to the church, instead of the church to the state, is a glaring self-contradiction in the United States. It theoretically as well as practically adopts the principle of the union of church and state. The American people would rise up in rebellion against direct taxation for church support; but what is exemption from taxation but an indirect state support of the church, a virtual subsidy for its support and at the expense of the general public? The state reimburses itself by increasing the tax on the non-exempted property, and exemption is as clearly a gift as would be the amount of taxes the exempted property should pay if it were directly appropriated from the public treasury. The state avoids a deficiency in its revenues by transferring to other property increased taxation, not by the voluntary action of the taxpayers, but by the compulsion of law, all of which is out of consonance with our republican institutions.

True, the church yields no private income to the corporators. Neither do many other kinds of property. But the state cannot regulate its action by rule of income. Taxation would no doubt in some instances be a burden. But thousands of property-owners now find it difficult to pay their taxes, and yet the state cannot afford to exempt them. Tax churches, and only those churches that are able to pay taxes would dare to be extravagant. With so much poverty and want in the community, our magnificent church edifices and massive buildings for alleged charitable purposes, on our most valuable sites, are a burlesque on both religion and charity.

Benjamin Franklin said:

"When a religion is good, I conceive that it will support itself; and when it cannot support itself and God does not take care to support it, so its professors are obliged to call for help from the civil power, it is a sign, I apprehend, of its being a bad one."

In 1875 President Grant sent a message to Congress on the subject of a total separation of church and state, and the taxation of church property. This message would have been more appropriate for a governor's message addressed to the legislature of a State, for Congress has nothing to do with the question in the exercise of its taxing power. The whole spirit of the Constitution leaves this question to be determined by the respective States. But the President's sentiments were truly American. He said:

"In 1850, I believe, the church property of the United States which paid no tax, municipal or State, amounted to \$87,000,000. In 1860 the amount had doubled. In 1870 it was \$354,483,587. In 1900, without a check, it is safe to say, this property will reach a sum exceeding \$3,000,000,000. So vast a sum, receiving all the protection and benefits of government, without bearing its proportion of the burdens and expenses of the same, will not be looked upon acquiescently by those who have to pay the taxes. In a growing country, where real estate enhances so rapidly with time as in the United States, there is scarcely a limit to the wealth that may be acquired by corporations, religious or otherwise, if allowed to retain real estate without taxation. The contemplation of so vast a property as here alluded to, without taxation, may lead to sequestration without constitutional authority, and through bloodshed. I would suggest the taxation of all property equally."

President Garfield said:

"The divorce between church and state ought to be absolute. It ought to be so absolute that no church property anywhere, in any State, or in the nation, should be exempt from equal taxation; for if you exempt the property of any church organization, to that extent you impose a tax upon the whole community."

The census of 1890 has reported the alleged value of church edifices, the lots on which they stand, and their furnishings, as \$680,687,106. The following table shows in detail these values where the aggregate exceeds \$4,000,000:

All Methodists.....	\$132,132,304	Disciples of Christ.....	\$12,206,038
All Roman Catholics....	118,342,366	Unitarians.....	10,335,100
All Presbyterians.....	94,869,097	All Jewish congregations.	9,754,275
All Baptists.....	83,834,272	Universalists.....	8,060,333
All Episcopalians.....	82,774,018	All United Brethren.....	4,937,983
Congregationalists.....	43,335,437	Evangelical Association...	4,785,680
All Lutherans.....	35,060,354	German Evangelical Synod	4,614,490
All Reformed.....	18,744,242	All Friends.....	4,541,334

This table does not include the value of parsonages, lots, monasteries, convents, schools, colleges, and the like; nor are these figures accu-

rate, for a conservative estimate of the Roman Catholic "church property" alone is \$250,000,000, and of the property of all sects, in this country, \$2,000,000,000. Under the head of "church property" millions of dollars' worth of revenue-producing property evades taxation, such as large lots of valuable land upon which there are no buildings, and which are held for revenue, and thousands of mercantile buildings, schools, and even factories. Practically the effect of exemption has been to encourage the church in buying vast tracts of land, which are daily growing in value. Dr. H. L. Wayland cites this instance:

"I am credibly told that on a recent occasion a bishop went to the owner of a valuable tract in a neighboring county, and said, 'What is the price of such and such a piece of land?' 'Sixty thousand dollars.' 'You have raised the price fifteen thousand dollars?' 'Yes.' 'Very good; here is a check.'"

It was bought for the church simply as an investment.

The Protestant opposition to the taxation of church property comes almost wholly from the Episcopalian and Lutheran churches, which are more or less related to state-supported churches in Europe. Yet there are many advocates of this taxation even among the Lutherans and Episcopalians. But the Roman Catholic church is unanimously opposed to any taxation of its churches, schools, or other property. There are many reasons why its property should especially be taxed.

The property of the Roman Catholic church should be taxed because it is held, not by the people, but by the individual ecclesiastics, and is therefore personal property exclusively under personal control. The anathemas of the Council of Trent are pronounced against all, even the clergy, who will not resist even the state itself, should the state attempt to give laymen, or anybody but priests and bishops, the control of church property. The sixteenth canon of the Council of Baltimore, held in 1852, shows how far a power emanating from Rome exercises influence over church property in this land. Instances could be cited where the curse of excommunication was pronounced against all Roman Catholics who would not give the bishop control of certain property, and the persons resisting the clerical usurpation were assaulted and driven by force upon the Sabbath from the very threshold of the church which they helped to build as a house for their own worship. The churches are held in the name of the bishops, and not in the name of the trustees. It is said that Archbishop Corrigan of New York holds more than \$50,000,000 worth of real estate in his own name. There have been numerous transfers

of property from trustees to M. A. Corrigan: not to M. A. Corrigan, Archbishop, nor to M. A. Corrigan as trustee for the Roman Catholic church, but simply to M. A. Corrigan. Many of these parcels cover whole squares of land, and nearly all of them are of great value. The Pope's nuncio, Bedini, came to America in 1855 to wrest the church property of Roman Catholics from the hands of the trustees and to place it in the hands of the bishops. It was because the title was vested in the bishop that the trustees of Roman Catholic churches in 1855 prayed the New York State legislature for redress, and the State answered that those who build the churches with their own money can govern the church temporalities as they please, and to-day the one-man power of the Archbishop prevails over the sovereign law of the State of New York. Because the Roman Catholic bishops are the owners in fee simple of nearly all the church property within their respective ecclesiastical jurisdictions, and have the legal right to control, possess, and use it by assignment, by will, or otherwise, therefore their property should be taxed as personal property, or at least be deeded back to the worshippers.

Calvary Cemetery, though nominally under the name or title of the Trustees of St. Patrick's Cathedral in New York city, is in reality Archbishop Corrigan's own property. It is unlawful and against the discipline of the Archbishop to bury anywhere but in the Archbishop's cemetery. Like a true monopolist he commands his own price and terms for lots, graves, tombstone fees, etc., for his own benefit; and I have been told by those who ought to know that the sums received have been at times as much as \$2,000 a day. It seems to me that the Archbishop ought to pay a tax on the receipts.

The legitimate result of exemption has been the bestowment of public money upon the Roman Catholic church and its institutions. The money donated by the city of New York to the Roman Catholic church (to say nothing of the five and a half blocks of land in the best parts of the city, now worth \$5,000,000), from 1869 to 1883 inclusive, was \$8,555,250.39; from 1884 to 1893 inclusive, \$5,526,733.34. Protestant denominations received during the ten years 1884 to 1893 inclusive, \$365,467.34. The New York State legislature for the year 1890 appropriated to sixteen institutions under Roman Catholic control \$1,079,986.07; to all other denominational institutions, numbering twenty-eight, \$946,649.67. The amount of public money granted from the United States Treasury for the

Roman Catholic Indian Missions, compared with the niggardly amounts given to other denominations, deserves notice:

	Total in 9 years		Total in 9 years
Roman Catholic.....	\$2,738,571	Brought forward.....	\$3,635,456
Presbyterian	346,120	Lutheran, Wittenberg, Wis.	68,580
Congregational	217,269	Unitarian.....	39,150
Martinsburg, Pa.....	23,310	Methodist.....	33,345
Alaska Training School....	8,350	Mrs. L. H. Daggett.....	6,480
Episcopal	110,166	Miss Howard.....	9,375
Friends	160,557	Lincoln Institution.....	300,600
Mennonite.....	29,590	Hampton Institute.....	180,360
Middletown, Cal.....	1,523	Total.....	\$4,273,346
Carried forward.....	\$3,635,456		

These appropriations are in violation of both the letter and the spirit of the first Amendment to the Constitution. It is earnestly hoped that all Protestant denominations will decline to receive further appropriations from the United States, so that they can consistently protest against the excessive grants to Roman Catholic schools. As an American I am opposed to this whole business, as recognizing the principle of a union of church and state. Let each church support its own schools and charities, with its own money and not the money of others. The principle is wrong, for Protestant and Romanist alike, the latter sinning only more shamelessly than the former.

Wherever you look, Roman Catholic church property is rapidly multiplying; and where the Protestant churches get lots, the Roman Catholics get blocks,—entire squares,—and hold them against all comers. Taxation or confiscation is inevitable.

Indeed, from the earliest days of the church, every chapter in its history teaches the lesson of the danger of its policy as a great property-holder with special privileges.

The church derived her right to hold property from the civil power. Constantine the Great, great only in his sins, received his title of Great because he provided by a civil law, still held sacred, that temporal power of the See of Rome, which made Dante sing: "O Constantine, how much evil originated, not from thy conversion, but from that grant from thee to the first Pope whom thou madest rich." And in less than fifty years from that time the priests of Italy had gained one-third of the soil of that country. In 1857 one-third of the real estate in Mexico belonged to the church, besides more than \$300,000,000 of other property in that poor country, and its revenues were greater than those of the Mexican government. When the

property of the church was placed upon the market, its actual value was sufficient to pay the national debt several times. In Chili the saints nominally hold property. St. Dominick has an income of more than a million dollars a year, for which he is not taxed one cent. In Catholic Guatemala the property of the church was confiscated in 1843; then there was a reaction led by the priests, but in 1873 all the church property of Guatemala passed into the hands of the government. In Catholic Costa Rica, Venezuela, and Uruguay, the governments took the property away from the church, applied it to governmental purposes, and in some cases gave it to the people from whom the priests had stolen it.

In Canada, during the short time between the settlement by the French and the conquest by the English, the priests had gotten in their hands more than eight million acres of land. In the Province of Quebec, the exemption of church property from taxation has become a serious question. A careful writer, in speaking recently of the excommunication of certain outspoken French papers in Montreal, said:

“One of the great crimes committed by the excommunicated papers was that they spoke against the provision which exempts religious corporations from taxes. The city of Montreal is invaded by religious orders of every description, possessing immense properties. These orders buy up the most eligible sites and erect costly edifices for the propagation of their views. Often the property they buy brings a handsome revenue to the city in the shape of taxes. But as soon as this property is handed over to the Romish church, it becomes untaxable. The richer the church becomes, the poorer the city grows.”

The great quantity of untaxed church property in Montreal is driving out the Protestant minority who pay three-fourths of the taxes. The English in that city own the enterprises without which the Province of Quebec, left to the absolute domination of ecclesiasticism, would be as backward as Ecuador. These English enterprises are taxed remorselessly. There is over \$100,000,000 worth of exempted ecclesiastical property in the Province. The English have to pay for these exemptions by increased taxation. When the treasury is empty, the cry is, “Tax the English corporations.” It is a hopeful sign that there is a growing and strong feeling among the liberal Catholics that all these rich religious corporations should pay taxes. Another writer, referring to the same Province, says:

“There are municipalities where 50 per cent of the whole assessed value is exempt, and others where the value of the property exempted actually exceeds that of the property taxed. Besides, we have to contribute to support religious

orders, or see our stores and shops boycotted. The Provincial treasurer is drawn on to provide for a great many of them. I might say that the Church spends or oversees the spending of one-third of the whole Provincial revenues, less the subsidies from Ottawa."

I have quoted thus at length from the Province of Quebec, because the principle there is the same as here, the Roman Catholic church simply lacking the power to enforce its demands in the United States as it does in Quebec. Had church property been taxed, Quebec would not now be bankrupt, nor would the church have sunk that Province into its present deplorable state.

Other denominations also are in danger of amassing wealth. Why should not the great estates of Trinity and the Collegiate churches of New York city, or Old South Church in Boston, held as investments for income instead of direct church uses, be taxed? The spirit of our laws is opposed to exemptions, and there needs to be made out a very strong case to justify an exemption from taxation of property owned by corporations like these. Common honesty should lead them to bear their share of that taxation which provides a constant increase of value. All buildings rented for income, even though that income be devoted to religion and charity, should be taxed. R. J. Long, Esq., of Boston, says that in that city the churches hold \$40,000,000 of exempted property. The assessed value of New York city church property, exclusive of parsonages, parsons, and priests, is \$51,217,525. Walk up Broadway from Rector Street and up Fifth Avenue, and from these streets alone you can see to what extent the church property in New York is underestimated. \$200,000,000 is less than the actual value of the church property of the metropolis, and when we remember that the assessed value of the real estate of New York city for 1894 is but \$1,618,853,135, it can easily be figured out how highly oppressive exemption becomes to the other taxpayers.

It is claimed that churches should be exempted because they improve the morals of the community, and raise the taxable value of the other property. That depends altogether on the church. But admit the fact that churches, as a rule, are a public benefit; so are private schools, picture-galleries, and factories, yet such property cannot be exempted without starving the state. Why, then, should churches enjoy this favor on the ground of benefits rendered; and other property, that can assign the same reason for the favor, be excluded therefrom? If the doctrine of benefits be given as a reason

for exemption in behalf of religious corporations, it refutes itself by proving more than the state can admit. The New York City Commissioners of Taxes and Assessments, in their annual report for 1893, speaking of the injustice of this species of legislation, say:

"Corporations and associations avail themselves of these laws and decisions of the courts to escape taxation to such an extent that the public authorities must soon demand relief from the legislature."

Tax churches, and modest buildings will be erected where they are most needed, instead of building one great structure in a fashionable quarter. Churches are said to be public property. But the Roman Catholic churches charge an admission fee to the ordinary service. High money, high mass; low money, low mass; no money, no mass. In many Protestant churches the pew-rents are so high and the people so exclusive that the public feel that they are not wanted. I would tax all charitable institutions, hospitals, and orphanages. Their work is not wholly philanthropic. They receive revenue. In New York city, orphanages are maintained at public expense. "The Foundling Asylum," under the charge of the Sisters of Charity, received during the years 1884 to 1893, inclusive, from the "Taxation and General Fund," \$2,641,998.02. During the same period and from the same fund the "New York Catholic Protectorary" received \$2,462,500. Many of these so-called orphans have both parents living, and the Church is maintaining them at the expense of the taxpayers, and making an enormous profit, the appropriations being five times in excess of the expense of providing for such "orphans." It is a sad sight to see a congregation, whose combined wealth is millions, pleading exemption for their orphanage. My mother was left a widow with three little orphans to care for. Her little country home was taxed. If any orphanage should be exempt from taxation, such a one as that ought to be.

The taxation of church property is in the interest of American principles, and in harmony with the experience of nations. Taxing one man for the propagation of another man's religion is glaringly unjust. Moreover it is a relic of the principle of the union of church and state inherited from the Old World, and not yet eliminated from our political system.

MADISON C. PETERS.

IS FAITH IN A FUTURE LIFE DECLINING?

ARE faith and interest in the future life, and in those spiritual facts which a belief in it involves, growing forces among our people?

I have been asked to throw a side-light on this question from the point of view of a special experience. Since to certain minds illustration is better than argument, while to many they are identical, I must regret that I have so little material to present of the kind particularly requested, and that I must substitute for it chiefly a simple expression of the belief which the possession of such material has helped to form.

It befell me, about a year ago, to make an allusion to the letters from unknown readers called forth more than twenty-five years ago by the publication of "The Gates Ajar"; and I am asked what reply these may have helped to give to the question heading this brief paper.

It should be said at once that these letters—thousands in number and coming from all quarters of the globe, from almost every nationality, all stations in life, all degrees of intelligence, all phases of culture, all ages and stages of human experience—have been destroyed. Had this not been the case their publication would have been a doubtful and delicate question: since one may fail to see the reason why the confidences of a stranger are not to be respected as well as those of a friend. These letters, it should be understood, were and are chiefly from two kinds of writers: the bereaved and the perplexed. When one reflects how large a variety of human beings these types compass, one perceives that the recipient would be more than dull or wilful to whom such a correspondence had not been educational. It is the result of this bit of special training which is given in these few pages.

It can be said, in a word, that this experience, so far as it goes, has not offered evidence of a general decline in that impulse of mind which we may venture to call spiritual attentiveness. Of course, the present movement of a book already a generation in circulation does not produce the same amount of response, but continues to produce the same proportion of response to the truths with which it dealt. This response has undergone certain modifications, and has become

more significant of deep, underlying currents working their way from dark mines of faith to the unseen, upper air.

Twenty years ago the author of a popular work upon a subject as engrossing as the future life, would have been more likely to be overwhelmed with the appeal of simple, personal bereavement, or with merely natural curiosity about the hereafter. His recognition would have been chiefly divided between the cries of despair and the smiles of hope and gratitude. Such letters covered every phase of religious development, as well as every type of humanity. I remember the colored girl in the reformatory, literally the one black sheep in the institution, the rebel whom nobody could manage, till, on a chance reading of the book that better girls have cast aside with no appreciable interest, she deliberately announced: "If Heaven is a place like *that*, I want to go,—and I mean to"; and who on the testimony of her teacher became from that hour docile, studious, pure, and gentle, with an intelligence which shames her mental and moral superiors, setting forth for the Celestial City and singing by the way.

I recall receiving, in the same mail, the few memorable words of some man of affairs or of public influence. It is a mistake often made to suppose that books of the sort referred to depend chiefly on women or on feminine sensibility for their recognition. I doubt if it is generally known or believed how often men of the world are touched by sincere, religious work, and how willing they are to say so. I think I can speak with some authority on this point, and I am glad to add my testimony, for whatever it may be worth, to the spiritual candor of the less religious sex.

Piled above such letters from such extremes of life as these, lay the appeals of the mourning, black of edge, and blurred with tears, a mass high beneath the hand and heavy to the heart. It was the cry of the king in the chamber over the gate. It was the moan in the darkness for the slain first-born. It was the outcry of desolated husband and of heart-broken wife. It was the anguish of widowed maid, of orphaned youth, of friend bereft. These letters had the terrible and unanswerable power of all great, natural voices; and "the chiefest of these are" love and grief. Year upon year the recipient has sat dumb before these signs of human misery and hope. They have rolled upon the shore of life, a billow of solemn inspiration. I have elsewhere called them the human argument for faith in the future life; and see no reason for amending the term.

If asked more closely to define whatever change may be said to

have passed upon the general nature of these indices of popular thought and feeling, as occupied with the unseen life, I should say that there has been a slow but perceptible movement in the direction of the intellectual, and somewhat away from the more emotional aspects of the subject. It would be safe to observe that a less proportion of such recognition from unknown readers now expends itself in the simple outcry of grief; a larger proportion extends itself into religious speculation.

The piteous appeal does not so often stop at: "Give me comfort, or I perish!" but moves on to: "Give me faith, and the reasons for it, for I would live!" There is perhaps less demand for sympathy, more for belief; less dependence, more investigation; less blind handling of the merely personal problem of bereavement, more reaching after the larger life of a faith too strong to be shattered by individual pain. It is difficult to generalize accurately from such floating data, but such are my impressions, and I can but give them as they stand. An interesting instance of the facts that have formed them occurred so recently as to have some special illustrative value. A stranger, a man, apparently an educated one, writes to this effect (his letter, like the rest, is destroyed, and its tenor can be only given from memory):

I am an old man. I have lived almost my limit of threescore and ten, and I have come to this age without belief in immortality and without faith in the Christian religion. I now begin to see the end of life approaching, and it makes me uncomfortable. I am not afraid of death, but I should be a happier man if I could see any reason to think that I knew something of what lies beyond it. I have studied this subject for years as honestly as I know how. I have never received any light upon it. Dissatisfied with my own efforts, I have appealed by letter to certain prominent clergymen—men whose business it is to enlighten those who have not the happiness to share their faith and their hope. In no case have I received any satisfactory reply. In most I have received none at all. I now appeal to a woman who seems to be sincere, and, as a religious teacher, I ask you: Can you answer me these questions?

Then follow the usual problems of the confirmed doubter: neither more nor less difficult to answer. The letter closes with this extraordinary proposition:

If you can and will reply to my difficulties so as to give me any real light upon them, I shall be ready to go in peace, a happy man; and to prove that I am in earnest in what I say, I should be glad in such case to provide an education for any ten young people whom you should select and name to me for that purpose.

It may not be out of place to pause for the natural inquiry: Was this letter answered? Assuredly it was; but, unfortunately,

after an enforced delay of such time, that what appeared to be a traveller's address may not have been overtaken; and if I may be allowed to take this, the only way open to me now, of reaching the unknown correspondent, I should like—if this page ever meets his eye—to acquaint him with the fact that his challenge was accepted, and his questions answered "to the best of my knowledge and belief." If his appeal was genuine, it would be worth while for him to know that it was not discarded. If otherwise, it is quite unimportant whether he knows it or not. But, how often in a lifetime do we regret assuming that a man means to be honest when he seeks the guidance of his better nature?

This brings us to another point which weighs strongly upon the mind of one whom any special experience or training has led into the study of modern doubt and faith. I refer to the greatly-increasing demand for simple and absolute sincerity in the souls of those who undertake to be, in any interpretation of the term, religious teachers.

The time has gone by when mere theology can blindfold common sense, or when cold ecclesiasticism can mislead earnest struggle. It is just as true that mere mysticism, or vague emotionalism, or self-deception, or spiritual laziness have no part or lot in the great process of spiritual illumination now silently broadening throughout the world.

Nothing in the whole course of the special experience referred to has so vividly impressed me as the imperious insistence of the people upon clear-cut, positive, honest faith in the hearts of their spiritual guides. Hundreds of unknown friends and jurors have spoken only to say this: "Do you believe what you have written? Are you speaking God's truth, or playing with a delusion? Do you teach us your own creed? From your soul, is this your soul's faith?" Then comes the startling and solemn challenge: "If you believe—we believe." All religious teachers—nay, all believing souls—know the grave force of challenges like these. Trust is the final argument for deserving trust. Sincerity is, I sometimes think, the one only absolute essential to spiritual power. To express belief in the simple terms of conviction; never to advance by a shade or an accent beyond; never to be lured into affirming what is expected because it is expected, or into conforming to precedent because it is the religious fashion; to say what one is sure of, and no more; to handle the sacred fire for one's neighbor as for one's own soul,—this is spiritual honor; and by it he who bears the name of Christ must expect and deserves to be judged. "He who honors his word as if it were his God's," is a great Chris-

tian poet's definition of a true man. As long as the world spins through the dark, human hearts will honor honor and have faith in faith; and human belief will follow the believers who know what they think, and are not afraid to say so, and are afraid to say anything else.

Is faith in the unseen life increasing? The personal lesson learned in this direction is soon recited. The larger answers to the question all lie beyond the personal range, and some of them weigh upon the pausing pen.

It is only possible, however, now and here to suggest that a careful study of the present conditions of the higher life of our people will reveal significant signs, intelligible to the eye that is educated to read them and wishes to do so. Our popular literature presents some striking features of the subject. Our present phases of benevolence tell their own strong story. The growth of interest in psychical research means much. Theosophy and fashionable forms of mysticism signify something. The enormous advance of organized religious associations, the present tolerance of intelligence and culture for popular forms of Christian usefulness hitherto ignored or scorned, mean more.

After all, the kingdom of God is within us. No argument, no illustration, no conclusion can convince the worldly, the paltry, or the spiritually vulgar of the reality, the power, and the silent advance of the spiritual life. And he who lives that life needs none of "all these things" to confirm his faith in it. He knows his descent, and recognizes his kin. It was a true philosopher, a great genius, and a woman of the world who said: "A soul without faith is like an open bottle of which the precious essence escapes or is deteriorated." The distance between the soul and truth is always shorter than it seems; and the Hand that leads across the dark spaces in which faith goes wandering and belief gets lost, is strong. We do not, because we cannot see him, refuse to follow the guide who comes to our rescue in the dark.

The mightiest powers of the world are invisible ones. Faith in the unseen is faith in force. Its growth proceeds as other growth does, by nutrition. It calls for at least as much respect, opportunity, and nurture, as the growth of hothouse fruit or a blooded horse. He who gives it less attention than he gives the instructions of his fencing-master or the politics of his party, will not find himself a qualified juror in any trial of the great and noble claims of the inner life upon the allegiance, the intelligence, or the trust of the world.

ELIZABETH STUART PHELPS.

THE THREATENING CONFLICT WITH ROMANISM.

AN open letter published in a recent number of "The Catholic Citizen" appealed to the clergymen of Protestant churches to discourage The American Protective Association and similar secret societies organized more or less directly to oppose by agitation and by ballot Catholicism and Catholics. The writer of the letter reminded his readers that it is the purpose of the Christian ministry to promote peace rather than distrust among fellow-citizens and neighbors. This appeal met with much sympathy from lovers of fair play, to whom a warfare in the dark is repulsive; and a war of church against church is of all things most demoralizing.

The present situation, however, deserves more than cursory attention. There have been for some years organizations, especially active in the Western States, which are professedly anti-Catholic. All are strenuously secret even as to their membership, and their exceeding reticence makes it difficult to discover their relation to each other or to form any accurate idea of their strength. Such a society, the American Protective Association, has during the last year been exceedingly active in the West; and a similar one, the Canadian Protective Association, has developed considerable strength in Canada.

Founded at Clinton, Iowa, in 1887, the American Protective Association now claims to control 2,000,000 votes, and certainly has a considerable following; its lecturers are numerous; a number of newspapers are published in its interest; and, in a very large proportion of the cities and towns of the West, the Association has been a conspicuous and frequently a triumphant factor in the elections. Each of these instrumentalities—platform, press, and polling-place—has afforded its own opportunity for hostile collision, and serious personal injuries have been a not uncommon result. In many places its lecturers have been mobbed. In Chicago, newsboys on the streets have for some months found sale for an organ of the Association, and have sometimes been attacked and beaten by thugs from the nearest saloons,—strange champions of religion. Frequently the police assisted in or ignored these attacks, but public indignation in

all cases was so furious that they seem of late to have protected the newsboys. Surprising strength has also been shown at the polls. At Peoria, for instance, to quote from the Chicago "Herald," a Democratic newspaper, "every candidate suspected of uncertainty on the anti-Catholic question was strongly opposed, and the entire Board has A.P.A. tendencies." And from Milwaukee and other towns, equally unlikely, in all reasonable expectation, to furnish fertile soil for such a movement, a similar story comes, and even in State conventions the hand of the organization is apparent. Finally, I assert, with certainty of prompt contradiction, but with equal certainty that I am right, that an overwhelming majority of the non-Catholic population in some measure sympathizes with this organization. Those who have unqualifiedly attacked them are men more distinguished for their upright lives than for knowledge of the "ways that are dark" of the ward politician. Some acquaintance with such matters might perhaps modify their views. From no standpoint can the matter be regarded as trivial.

It must first of all be understood that I am not a member of the American Protective Association, or of any other organization having a like object, nor am I in communication with any agitators to that end. On the contrary, I specifically refused an invitation to join such a society, although it might in indirect ways have been much to my advantage. Such organizations are objectionable for three reasons: (1) in the promise said to be exacted from each member—though this, for aught I know, may be an absolute falsehood as to each and all of these societies—to cast the ballot in accordance with instructions from headquarters; (2) because a secret political society is peculiarly liable to misuse and corrupt misdirection; and (3) because a religious society of the sort is apt to fall into the hands of extremists and bigots. But these are general assertions; and whether they are applicable to the societies mentioned, I do not know. Finally, I have no quarrel with the Catholic church in its religious work. I recognize that it has, like other churches, a constituency which no other could reach or control; I would not destroy it if I could; and I would instantly resent any attempt to curtail the religious freedom of Catholics as I would my own religious freedom. This personal information is given merely to show the standpoint from which this article is written.

But with this conviction of the Catholics' right to absolute freedom of religious belief; with no desire to distinguish socially be-

tween Protestants and Catholics; without holding the Church responsible for the faults and follies of a single dissolute priest or nun,—I confess to a growing feeling that a religious war is impending in American politics, in which the Catholics will be opposed by men of all other sects and by men of no religion at all, and will be so overwhelmingly defeated that the ward politician will shun their friendship as he would shun disease or pestilence. Such a consummation is most devoutly to be avoided. No man ought to be kept out of office or put into it because of his religious beliefs. Moreover, while we are thus wasting time on a question not legitimate for political discussion, a thousand questions which are legitimate, and which need discussion, are pressed to one side.

Yet while this struggle is, as I believe, steadily coming nearer, I hope that it is not inevitable, and that it may be averted. The Catholic Church is a great organization, guided by men of ability who are devoted to its success. If they can be persuaded of the mistakes of the past, and earnestly seek to avoid them, this conflict may be averted, and the days and years to come shall not be—as otherwise I am forced to believe they must be—full of bitter conflict, damaging both to American civilization and to Catholicism.

For the habit slowly settling on many American voters, of treating the Catholicism of a candidate as a strong reason for voting against him, many and varied reasons are given. Some of these I propose to state, with such comments as may show upon what foundation they rest. Nor is it pertinent to my present purpose whether these be good or bad reasons; whether they rest on fact or idle rumor; whether the fact—if it be present—is sufficient to support the conclusion: I point out only that certain allegations are made, that they are by many people believed, and that from this belief arises prejudice and hostility.

First, it is said *that the Catholic Church is un-American, not in sympathy with our institutions, and in fact struggling constantly to weaken them.*

The Church of Rome goes back to a time when many a thing was approved which would not now be tolerated. Much of its ceremonial, of its ritual, its text-books, and its music dates from barbaric times. Its head once claimed paramount authority over all temporal rulers, and has never since abjured that claim, which, however beneficent in previous times, as undoubtedly it often was when the Church alone dared protect the weak against the strong, cannot now

be allowed. It is perhaps natural, whether it be just or not, that men should confound this doctrine with old enormities not now perpetrated or approved. Again, its leaders, being unmarried men, under the orders of a foreign superior, are less bound by natural ties—of relationship, of training, of early association—than other men are. That circumstances such as these do tend to weaken the hold of the national spirit seems beyond question. But it may be hoped that the Church may be content with what the people of this country by their constitutions, the struggles of the past, and the determination of the present, have allotted as the fit province of religious bodies,—a province absolutely distinct and apart from politics. If she does, she will be protected in absolute freedom. But some priests deserve the rebuke recently administered by a Catholic correspondent, who indignantly attacks “this foreign spirit which in former years existed in a marked degree among the clergy”; and further says: “It is necessary, in America, that the church should be American, otherwise our countrymen could not find peace in her fold.” Nor must it be forgotten that certain priests have within a few years been reprimanded by their superiors for no offence that an outsider can perceive, save a determination to use their own judgment on social and political questions not in any way connected with religion.

Second, it is declared *that the Catholic Church is the persistent enemy of the American public-school system.*

Certain things, I take it, are held by the vast majority of Americans to be so settled by our hundred years of history that they are now beyond argument or protest. Thus, “The state must in no manner recognize or assist any church, and on the other hand it must not in any degree put forth its power to harm or discourage any. Not one penny of state moneys shall, by any means, directly or indirectly, find its way into church coffers.” The Catholic Church ought in sheer self-defence to recognize the hostility with which a vast majority of American citizens regard any violation of this law, written and unwritten,—a hostility so determined and bitter that it will override all other considerations. But many things have shown the restless determination of the Catholic Church to supplant public and absolutely non-sectarian schools by parochial schools controlled by church authority, yet supported by state money.

Now as to those facts which have made the American people strongly suspect that the Catholic Church aims by fair means or foul to destroy the public-school system. 1. It should be remembered

that prelates of this church have frequently declared their opinion publicly, and have denounced the public schools as "godless." 2. Public schools are not found in those countries generally controlled by Catholics. 3. The history of the past few years has clearly indicated what the church desires. The attack upon the compulsory education law of Illinois and Wisconsin some years since was professedly aimed against certain features of the law capable of abuse and easily amended, yet the demand made was for complete destruction of the law. Nor will the friends of education soon forget that in the States of Illinois and Wisconsin there is no legal way by which children can be prevented from neglecting their only means of education, the only means of avoiding that ignorance and those vicious habits which threaten civic prosperity; and that this unfortunate state of things is due to a combination of two religious organizations with cowardly and dishonest politicians. The so-called Faribault experiment comes to mind, though as yet its results and animus are not so clear. Yet it is a disappointment to those who have hoped much from the intellectual breadth of Archbishop Ireland, that he did not see the impropriety of the appointment of the members of any religious order, wearing its garb, bound to it by a life-long vow, and still subject to the orders of its officers, to any institution controlled by the state. For if these women were true to their ordination vows,—and I do not imagine that any one doubts it,—their best efforts were due to their church; and they were in effect not teachers, but propagandists of the Catholic faith, and the state must in all these matters be utterly impartial. The recent attempts to secure state aid for parochial schools—in Maryland by circulars sent to members of the Baltimore City Council and to the members of the State legislature, and in New York by the so-called Spelissy Bill—are less equivocal. True, they have been promptly disclaimed by church dignitaries, and there seems no reason for fearing any serious movement in this direction at present. But, while the situation is on the whole reassuring, there are some features which are not so pleasing. Many Catholic papers have asserted the essential justice of the plan, and the "Freeman's Journal," of New York, not approving of the present movement, advocates another plan, essentially the same in results. Nor do those church dignitaries who have ruined this movement by their lack of support give much encouragement upon the general question, for, disowning any active support, they are careful not to say anything in condemnation of the principle. Mgr. Farley, for instance,

contents himself with saying that the officers of the diocese have not approved the bill, and that it is therefore irregular. The exceeding care with which Mgr. Satolli just at this time reiterates his belief in parochial schools has been much quoted, and is perhaps not wholly without significance. It is encouraging, indeed, to note the attitude of prominent Catholic laymen on this subject, but it is impossible to forget a recent statement in the Philadelphia "Catholic Standard":

"No one has any right to outline a course of policy for the church in this country except the hierarchy, our divinely appointed rulers. Theirs is the prerogative of determining as well the nature of the Catholic claims, as the opportune time for pursuing them."

Third, it is said *that in political matters the Catholic Church is an organized machine, determined by fair means or foul to secure offices for its own men against all others.*

That, as to individuals, there is much truth in this, I fear no candid man having any information can doubt. How far the general organization is fairly responsible, and how far reform is possible, are quite different questions. The evidence of the fact falls into various classes. As to results, it is a matter of common knowledge that in the cities where the Catholics have any considerable strength their percentage of office-holding is enormous.

A striking illustration of this fact has recently been presented in the protest, alleged to have been made to President Cleveland, against the appointment of Mr. Russell as collector of the port of Chicago, and of Mr. Lawler as United States marshal, a protest thus voiced by one of those who made it:

"It is not to be understood that any objection is being made by Democrats in Chicago to the appointment of any man solely because he is a Catholic. But there is very strong objection, and it is growing among Democrats, to the appointment of only Catholics to the Federal offices in Chicago. The same objection would be made if the President should select all Baptists, or Presbyterians, or Methodists."

The same protest further explained that the Catholics of Chicago already have the mayor, the chief of police, the chief of the fire department, the postmaster, the State's attorney, the clerks of the circuit, superior, and probate courts (and the clerk of the criminal court might have been added, leaving but one State court of record, not appellate, whose clerk is not a Catholic), a number of the judges, 45 of the 68 aldermen, 90 per cent of the police force, 80 per cent of the members of the fire department, and 67 per cent of the school-

teachers. When it is recalled that Catholics are very far from a majority of the voting population, it can hardly be doubted that their votes are cast largely as a unit, and that they have already made the religious question a controlling one in their voting. I might speak of methods and of the dark history of municipal misgovernment wherein Catholics have taken too prominent a part. But meaning, as I do, to point out the necessity and the means of avoiding trouble,—not to raise it,—I gladly pass such topics.

Fourth, it must be confessed that *the preceding arguments are largely supported by a widely diffused prejudice against Catholics in general* among many who are habitually indifferent to all religious matters. Very frequently it is based on no better reason than a personal acquaintance with one or two Catholics whose lives are not a credit to their church; but this is not all. Some facts may be cited as lending strength to this feeling. The Catholic Church has been too lenient with rascality and with powerful rascals. True, it has much company from Protestant denominations; and the readiness to accept help from a rascal, though you must wink at his knavery, has tempted many: yet this church has sinned above all others in this respect. That man who has for many years been the chief of gamblers of Chicago, and perfectly well known to be a "fence" for thieves, has during all that time been a Catholic, and an enormous proportion of his ill-gotten gains has flowed into the coffers of the church.

Among those occupations which public opinion holds in disfavor, the proportion of Catholics is frightfully large; a fact partly accounted for and made inevitable by the next fact, that the work of the church lies largely among a poor, illiterate, and morally degraded class, and therefore that church naturally shares in the odium of their faults,—a most natural result, if not a just one.

Fifth, *the persistent appeals of Catholics for the giving of money to aid in their church work*, addressed to people outside their communion as well as to those within, are a fruitful source of irritation. The office buildings of cities are constantly visited by Sisters of various Orders, who turn over the results of their solicitations to their superiors. I have the highest respect for the courage and self-sacrifice with which these ladies face what must be an unwelcome task, since they must often be met with discourtesy; yet it is difficult to regard as fair the dilemma in which a man, willing to regard a religious system with all toleration, yet sincerely differing from it, must choose between meeting with a disconcerting rebuff a woman who is un-

doubtedly doing a self-sacrificing and in some respects useful work, and of giving his money to the support of an institution of which he cannot approve. This may seem trivial, but I believe that in effect it is not so.

Nor are these moneys applied only to temporary purposes. On the contrary, the Catholic church is vastly increasing its wealth by means of the contributions of Protestants, sometimes unwilling, sometimes practically extorted by threats of business boycotts. Be it remembered that wealth is power,—and every dollar given to the Catholic church helps in its intrenchment. It is significant that by the census of 1870—no later figures are at this writing available—the Catholic church, having 5.68 per cent of all religious organizations, 6.33 per cent of all edifices, and 9.18 per cent of all sittings, had 17.2 per cent of all church property. The census of 1890 on this subject is not yet complete, but fragmentary and less reliable figures indicate a still larger percentage of property in the hands of Catholicism. I grant that certain other denominations also show a high percentage of wealth. But if Catholics give more assiduously than those of other denominations, they on the other hand have a much larger representation of the poorer classes. For this disproportionate wealth the gifts of Protestants are largely responsible. In a small inland city, some years ago, a sum of several thousand dollars was left, by a Protestant, to found a hospital. As it was alone too small for the purpose, the sum was handed over to a Catholic Sisterhood, who raised the necessary additional amount. One of the largest hospitals of Chicago, founded and sustained by citizens of all creeds for charity's sake, in like manner fell into the hands of Catholicism. That these funds are rightfully applied may be conceded: that they assist in strengthening the one denomination is likewise true.

In this connection it is worth while to notice that we are rapidly drifting toward that condition of ecclesiastical monopoly of financial resources which forced in England the famous statutes of mortmain—forbidding the gathering of property in the “*mort main*”—the “dead hand”—of the church, which in many Catholic countries has compelled the confiscation of church property. We may ere long be forced to consider whether one of these means of relief and defence shall be adopted, or whether, on the other hand, safety is to be found in taxation of church property, applicable to all denominations, but peculiarly effective against this, the wealthiest of them all.

Sixth, *the operations of the Land League are a constant source of distrust and of suspicion.*

Irishmen constitute the most conspicuous section of the Catholic Church in this country. They have left their own land and accepted the protection of this country, yet use it as a vantage-ground from which to attack Great Britain, a country with which we are at peace. Thus have our institutions been brought under reproach and misconstruction abroad. The methods of the Land League, with accusation and counter-accusation so frightful that murder is but a peccadillo beside them, have co-operated to throw into bad odor the society and all connected with it; for he who betrays his associate in an enterprise into a life-long imprisonment, that the traitor may appropriate the money intended for the victim's maintenance, is infinitely worse than a murderer,—and these charges, though not proven, have been often made.

The Catholic Church in America is to-day under suspicion, aroused by its history. If it continues to attack the public schools, men will universally conclude, as some have frankly declared, that the Catholic Church is afraid of general intelligence, and therefore fears common schools. If it continues to provoke hostility by any of those means which have been suggested, then is the controversy inevitable, which in the words of "The Churchman" (a Protestant Episcopal organ) "would be a great public misfortune, for it is certain that it would revive those old hatreds which are far more at variance with Christ's religion than are errors of intellect." And sad will be the day for civilization, for religion, for the Catholic Church, when this thing comes to pass. No doubt there is fault on the side of the opposition,—which I do not call Protestant, because those classes of the community which cannot be classed as Protestant are as much interested as are the Protestants of the least tolerant type.

The gentlemen who put forth the letter in "The Catholic Citizen," to which I have above referred, are no doubt sincerely grieved at the attack made upon their beloved church. I now appeal to them to be as open-minded as they ask others to be. Consider whether in truth there be not something of fault on the Catholic side of this controversy, as they ask others to recognize that their prejudices against Catholicism have tinged their conclusions, as it may be with the writer. If they can control the intolerant within their own communion, they can reckon on support from many without it who on points of doctrine have little in common with them. And in joint action against extremists lies the only possibility of peace.

E. M. WINSTON.

WHY CHURCH PROPERTY SHOULD NOT BE TAXED.

THE question of taxing church property has never been a question of any public concern, except when an appreciative and generous people rebuff the few agitators in favor of church taxation, by giving them no encouragement, no attention, and sincere condemnation. It will never become a question of any importance until the majority of citizens have deserted religion utterly, and have substituted education and culture for churches and prayers.

The attempts which General Grant and General Garfield made to interest the public in the taxation of church property fell so flat that no other statesman or politician has mentioned the subject since, and the cranks of politics and religion now have it solely to themselves. Notoriety may be gained by discussing its possibilities and its figures: nothing more. Christians of all varieties feel that exemption of church property from taxation is the most natural tribute which the state can pay to the church for the good work done by churchmen in the direct interest of good, clean, stable government. If opposition is to arise, then it can come with good grace only from atheists and materialists, who deny the usefulness of all religion. Strangely enough these people rarely object to the exemption of church property, although their principles would justify their opposition. It is only the notoriety-hunter, as a rule, the supposed Christian who is willing to have his own faith belittled, if the faith of his enemy can be subjected to the same humiliation, that regularly raises the question of taxing church property. And, as a rule also, it will be found that his object is less the equalizing of taxation, less the desire for justice, than a vicious eagerness to subject the Roman Catholic Church to annoyance and injury.

Church property in this country is untaxed because an overwhelming and most creditable popular sentiment insists upon the exemption. There is hardly a sound Christian in the land that would not vote against any proposition to impose taxes, for any reason, on church properties. The people see and feel, even when they cannot state the arguments in its favor or answer the sophisms of opponents, the

soundness of the position taken by legislators in this matter. This strong public sentiment has its basis in reasons as profound and proper as the arguments of reverend promoters of church taxation are improper, shallow, and unsound. Unless the taxation of church property were made a condition of legislative war between the Catholics and the non-Catholics of this country, no agitator could get a Coxey guard in numbers and respectability to follow him in a crusade for taxation.

The people see that exemptions from taxation are not only numerous, but also fit and reasonable in many cases. The laws of New York State exempt the property of schools, academies, colleges, and the furniture of the same, poor-houses, reformatories, homes of industry, and the personal property of clergymen to a certain amount. In New York city the exemptions from taxation include St. Luke's Hospital, the Roosevelt and Presbyterian Hospitals, the Consumptive Home, Home for Incurables, all libraries, all colleges, the National Academy of Design, Cooper Institute, the Children's Aid Society, and scores of other charities.

Every citizen recognizes the decency of exempting these properties from taxation; for a greater reason the property of the churches should enjoy the same privilege.

The people see the truth of Judge Cooley's statement that, "the protection of the government being the consideration for which taxes are demanded, all parties who receive or are entitled to that protection may be called upon to render the equivalent." They accept that statement. The citizen and resident, in return for protection, give their proper tax to the government, and sometimes render it personal service. They have been personally benefited in a hundred ways by the orderly civil society which a good government has secured for them: they have made money, enjoyed all the relations of social life in perfect liberty, and are in debt to the government even when they have paid their taxes. But the churches also have made their return for the protection accorded them. They have paid no taxes, but they have labored night and day to secure to the state the best sort of citizens. They have preached at all hours and seasons the duty of loyalty to the state, and have spent more hours than the state could pay for in looking after the poor and helpless, in preventing sin and disorder, in keeping pure and wholesome the very elements which go to make a decent state. If the ordinary citizen is still in debt to his government when he has paid his taxes, the state is still in debt to

the churches when the tax on church property has been remitted. The people feel that, even when certain clergymen deny it.

The people see that church property is really, in the point of use, their property, and that it would be as sensible to tax the New York City Hall and Central Park as to tax the churches, the schools, and the asylums. The churches are as free to the public as the city buildings; they have been built for the use of the people, with the people's money; and they are still supported by voluntary offerings. They are kept open to suit the necessity and convenience of the public, and all their services are for the multitude. It may be said in fact that the churches are more truly the property of the people in point of use than even the city offices, for in the churches they are always welcome, and it is not for the comfort and happiness of the clergy that these buildings are erected, but solely for the people, after the first intention of honoring God. History shows that the church property for eighteen hundred years has always remained the people's property, whether it remained in the hands of the church corporation, as in Austria, or was confiscated by the state to fill its coffers, as in England, France, Italy, Mexico, and other countries. To tax property so truly the property of the people is simply an absurdity of the same nature as taxing the public schools because they enjoy the protection of the Federal government.

The people see, even where some clerical leaders cannot, that the work of the churches is more truly beneficial to the state, more directly so, than the work of the state-supported public schools: for these teach only material knowledge, and develop only the intellectual side of a man, whereas the churches concern themselves with his moral and spiritual nature, and try to make him and keep him, not merely an intelligent citizen, but clean, dutiful, obedient, law-abiding, and spiritual. And whereas the work of the schools is an influence that directly affects only five or ten years of a citizen's life, the work of the churches begins with birth and ends only with death, pursuing the man through every phase of his earthly career, encouraging him in virtue, strengthening him in temptation, aiding him in danger, supporting him in trouble, teaching and advising him in doubt, pointing out his responsibilities, reproaching him—even punishing him—for sin and dereliction. The Roman Catholic Church is doing this work for 12,000,000 Americans, as more than one friendly Balaam has loudly testified. Not a Protestant sect of importance but will claim as much for its own fold, and will be believed by the peo-

ple of the fold. This work directly benefits the state, and the state has never been asked to pay one cent for a moiety of the work by which it has been directly benefited. When, therefore, at the wish of the people, it remits a certain portion of the taxes on church property,—for it does not remit all,—the sensible people of the land are satisfied that some proper acknowledgment has been made for inestimable service; they approve of it, and they recognize the fact that the state is still in debt, and must always be in debt, to the church for such service.

Apart from this view of the matter, which may be called economical and is concerned with the mere money and moral value of the church societies to the state, the people have another reason—a very just and very beautiful one—for remitting taxes on church property, even though some of their clerical leaders have overlooked it. The people acknowledge the existence, the providence, the goodness of God. In a spirit of reverence they decline to settle taxation, light or heavy, on the temples raised in His honor, from Whom they have received all good things, and in Whose loving and merciful hands lie all their destinies. Not only do the professed and practising Christians entertain this feeling, but that ever-increasing multitude in this country, the indifferents in religious matters, sprung from Christian parents, bound by family ties to Christians,—even these decline to be coaxed or worried into any plot for the taxation of property which is held for the honor of God and the good of the people and their government. The sentiment of reverence is to their credit, and it contrasts very strangely with the contrary sentiment held by clergymen supposedly Christian and intelligent, who rank the churches, in point of influence, power, dignity, and usefulness, with grammar-schools, art-museums, and factories.

When the advocate of taxing church property is pushed to the last extremity, as he invariably is if a Christian, he justifies himself with the everlasting argument of the union of church and state. An article in the May number of *THE FORUM* quotes President Garfield as follows:

“The divorce between church and state ought to be absolute. It ought to be so absolute that no church property anywhere, in any state, or in the nation, should be exempt from equal taxation: for if you exempt the property of any church organization, to that extent you impose a tax upon the whole community.”

The last statement is true of every exemption, and applies with full

force to the individuals freed from taxation for public services, as well as to the churches: but it does not prove that there ought not to be any exemptions, or that exemptions are an injustice to the community, or that any union of church and state exists because of exemptions. The state has a right to exempt; and in the case of the churches the remission of taxes is no injustice to the citizen, since the state, from a money point of view, is still the church's debtor.

The union of church and state is a bugbear in America, for the simple reason that not one in a thousand knows its meaning. When the state formally names a church the church of the community ruled by the state, builds and supports its churches, schools, and charities, pays salaries to the clergy, treats with the church authorities as to duties and privileges, and has a voice in the appointment of church officials, then you have a union of church and state. Such a union exists under very few governments to-day, and where it does, as a rule, the results are often unsatisfactory to the churches. To say that the remission of taxation to the churches is encouraging a future union of church and state in this country is more than extravagant. Not even the payment of sums of money to charities which are doing the work which would otherwise be neglected or would fall into the hands of government officials, can be called a tendency to the unification of church and state in the European sense. The state has a right to recognize the work of private individuals in behalf of its citizens, and it can reward the workers as it pleases by exemption from taxation, by money gifts, by direct support, or by the conferring of honors. No one denies it this right in the support and encouragement of science: why, then, should the right be denied in the case of charitable work in behalf of citizens? The moment any real union of church and state is attempted in this country, the people will be able to recognize it. Federal compact with church authorities, salaries to the clergy, complete support of churches and charities, and all the other features of such a union, cannot be done in the dark or be accomplished piecemeal. In the mean time there must be always in existence at the very least such a union of action between church and state as exists in this country. Both church and state are concerned with the one individual, the citizen. They cannot be separate if they would. It is unavoidable that the church, if it be of any use whatever, shall help the state: is there any solid reason why the state should not help the church, at least in the minor matter of making and keeping the citizen a moral and loyal creature?

A union of activities in behalf of the man must exist between the church and the state, whether they will or not: the European union is another affair, and against it the American Constitution has provided in the First Amendment.

Really the question of the taxation of church property has no point, no interest, unless its discussion be aimed at the Roman Catholic Church in this country. The unvarying method of all clerical advocates of taxation is to close with a special plea for the immediate and heavy taxation of the church property of the Catholic body. This circumstance raises a suspicion of the sincerity of these advocates. The article in the *May FORUM* already cited is from the pen of one of these gentlemen, the Rev. Madison C. Peters, the most distinguished baiter of Catholics since the days of the Rev. Justin Fulton. His arguments in general have been answered in the first part of this essay: his particular plea for the taxation of Catholic church property remains to be examined. He is in favor of the taxation of all church property, but he finds that "there are many reasons why Roman Catholic church property should especially be taxed."

A litany of grosser errors than the "many reasons" it would be hard to find, and the task of following him through the labyrinth which he has built up is most unpleasant. His reasons for the special taxing of Catholic church property are:

1. The church property is held, not by the people, but by individual ecclesiastics.
2. It is the personal property of churchmen, under personal control.
3. Only priests and bishops can hold church property.
4. In this respect one-man power prevails over the law of the state.
5. The bishops are the owners in fee simple of nearly all church property.
6. They can do with it as with private property, leave it to relatives, etc.

As illustrations of these assertions he gives the following:

1. Archbishop Corrigan owns Calvary cemetery.
2. He never permits Catholics to bury elsewhere, and all the receipts are his.
3. It is said that he owns \$50,000,000 of church property.
4. Many transfers of church property have been made from the trustees to M. A. Corrigan: not to the Archbishop, but to the citizen, Corrigan.
4. The Pope's Nuncio, Archbishop Bedini, came to America in 1855 to wrest the church property from the trustees and place it in the hands of the bishops.

It is unfortunate for the Rev. Mr. Peters's reputation as a careful writer, a conscientious Christian with a regard for the good name of every man, and a clergyman eager to preach the truth though the

heavens should fall, that each statement and each illustration numbered above is erroneous. The facts in the case are these:

1. The churches of New York State, and all the property belonging to each church or parish, are owned by corporations formed according to the special law of the State: said corporations always consisting each of five trustees, viz., the bishop of the diocese, the vicar-general, the parish priest, and two laymen of the particular parish. No others hold parish property. The religious orders, both men and women, hold their property in the same fashion, except that the trustees are taken solely from their own members.

2. There is no church property held by the bishops or priests as personal property in this or any other State. The Third Plenary Council of Baltimore, in its decrees on the subject of church property, urges the bishops to place all church property under the protection of legal incorporation where it can be done safely, as in the State of New York: where such incorporation cannot be made, it requests the bishop to have himself made a corporation sole, and thus to hold the church property as any other corporation would; and where this cannot be done it permits him to hold the property in fee simple. There are few States, if any, where the laws are so adverse that church property has to be held by the bishop in fee simple; but when the instances happen, the Council provides against trouble by ordering the bishop to make a will within three months after his consecration, by which all church property is left to his successor; and he is also compelled to keep a list of church properties and a list of his personal properties, copies of which are placed with his metropolitan, in order that no confusion may follow his death.

3. That bishops and priests alone can hold church property is evidently untrue from the laws of this State, which provide for lay trustees, from the fact that the lay religious orders hold their own property, and from the special instances—two out of a thousand—of the New York Cathedral and Calvary Cemetery, which are owned by ten trustees, among whom Archbishop Corrigan is the only churchman. The deeds of ownership are on record.

4. There is no evidence that the power of the Archbishop, or of any bishop, prevails over the law of the State in this or any other instance.

5. There is no evidence that all the bishops are owners in fee simple of the church property. The majority are simply members of the church corporation, as in this State, or corporations sole, as in Maryland: and where they are forced to hold it in fee simple, they

and their brother bishops would much prefer to hold it under such laws as prevail in this State. In this diocese I know of only two instances where a bishop holds church property in his own name—a strip of disused cemetery in Melrose, held temporarily by Archbishop Corrigan on account of legal difficulties in the way of transfer, and a piece of land in the Bahamas, held by the same prelate because British law requires it.

6. Neither by the law of the State nor by the law of the Baltimore Council can a bishop dispose of church property at his pleasure. As a trustee or a corporation sole he is bound by the usual restrictions. Where permitted to hold church property in his own name, the statutes of the Council, the laws of his own province, not to mention his feelings of honor, duty, and religion, and the facts in each case, are the safeguard.

With regard to the particular instances so felicitously provided by Mr. Peters:

1. Archbishop Corrigan does not own Calvary Cemetery: he is one among ten trustees.

2. Catholics can bury where they please within the restrictions laid down by the Church. As a matter of fact Catholics bury in all the Catholic cemeteries of the neighborhood, and not a few are taken to the cemeteries attached to the churches where they worshipped before coming to the city to live. The Archbishop has nothing to do with the revenue from tombstones, or from any other source. It is received by the proper officers of the corporation.

3. The Archbishop of New York owns no church property, with the exceptions named above. He is not the holder of \$50,000,000 of real estate, which might have been guessed from a casual examination of Mr. Peters's own figures. On page 373 he states that the total value of our church property in the United States is \$118,342,366. It is hardly possible that the Archbishop should own almost one-half of it. The total value of church property in this diocese of New York, excluding the property of the religious orders, is estimated at \$17,675,000, and it is heavily in debt.

4. There is not a single piece of church property in the diocese deeded from its trustees to M. A. Corrigan; nor to M. A. Corrigan, Archbishop; nor to M. A. Corrigan, Trustee; nor is there any piece of real estate in the name of M. A. Corrigan. Therefore there are no parcels of church property covering whole squares of land, in Archbishop Corrigan's name.

5. The Pope's nuncio, Archbishop Bedini, did not come to America in 1855, and he did not come to wrest church property from the trustees. He came in 1853, and did very little while here except, figuratively, dodge the bullets of Mr. Peters's clerical ancestors. He left hastily the next year, astonished at the murders and burnings done in the name of religion.

Thus the argument in favor of specially taxing the church property of Catholics comes to an inglorious end. The reasons produced by Mr. Peters are not true, and the thesis depending upon them is much worse off than the house built upon the sand, after the wind and the rain got through with it. He was not content with reasons for the general taxation of all church property; he had to find reasons for loading Catholic churches with taxation though all others escaped. Surely, if exceptions were to prevail in this matter, few could offer stronger reasons than the churches, schools, and charities of the Catholic church. They are unquestionably the property of the people, the common people, who built them and now support them: they are open to all, for worship, aid, recreation, and training. The churches belong as truly to the people, in the point of use, as does the public park: the Catholic schools in New York, for instance, educate 30,000 children at a cost of \$250,000, saving the city \$750,000, besides giving the city Christian citizens; the care of the sick, the orphan, the aged, provided by the Sisterhoods, is the best and kindest in the world.

If taxation of church property ever becomes a fact in this country, it will be for reasons very different from those offered by clergymen of Mr. Peters's character. Such a taxation is utterly opposed to American principles, contrary to the custom of nations, very distasteful to people that believe in God and in Christ. It can be established in this country only when religion has lost its truth and charm for the vast majority of the people. Even then the privilege of exemption will be simply transferred from the churches to the art-museums, the ethical-culture temples, and perhaps the gymnasiums and dancing-academies. The State will always have the right of exemption, and will ever take delight in its exercise.

JOHN M. FARLEY.

